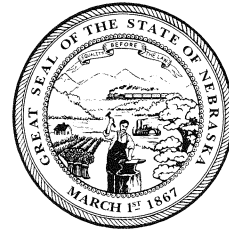


STATE OF NEBRASKA

DEPARTMENT OF INSURANCE

Ann M. Frohman

Director



Dave Heineman
Governor

April 19, 2010

To Whom It May Concern:

The Nebraska Department of Insurance is currently reviewing those records maintained by pre-need sellers utilizing Master Trust Agreements. To assist in the Department's review, we would ask that you please provide the following, preferably in Microsoft Excel or Access format, as soon as reasonably possible, but no later than June 1, 2010:

- A complete listing of all pre-need sales contracts. This listing should be sorted by date of contract and include the following information for each sales contract:
 1. Contract ID Number
 2. Name of the pre-need contract purchaser
 3. Date of the contract
 4. Total cost of the contract
 5. Trustee holding the pre-need funds as reported on Sch. IB (Here and below, information/totals should agree to the 2009 Annual Report. Please note that the placement of items on Annual Report Schedules have changed throughout the years.)
 6. Amount(s) deposited in trust to date
 7. If contract is funded by installment payments, provide the amount still due
 8. Trust account balance(s) as of 12/31/08 (Totals agree with Sch. IIIB, #1)
 9. 2008 income distributed during 2009 (Totals agree with Sch. IIIB, #2)
 10. Net principal added to trust during 2009 (Totals agree with Sch. IIIB, #6)
 11. Cancellations during 2009 (Totals agree with Sch. IIIB, #7)
 12. Agreements performed during 2009 (Totals agree with Sch. IIIB, #8)
 13. Construction distributions during 2009 (Totals agree with Sch. IIIB, #9)
 14. Net trust income/(losses) during 2009 (Totals agree with Sch. IIIB, #11 & #12)
 15. Trustee fees/expenses, including taxes, during 2009 (Totals agree with Sch. IIIB, #13)
 16. Trust account balance(s) as of 12/31/09 (Totals agree with Sch. IIIB, #21)
- Indicate whether internal records or trustee records were primarily used to create this report.

Your cooperation and promptness is greatly appreciated. For your convenience, the information requested can be either sent to the email address listed below or mailed to the Department. Please contact me if you have any questions.

Sincerely,

Lyuba Berzin

Pre-Need Examiner

Direct: (402) 471-4659

Email: Lyuba.Berzin@Nebraska.gov